BUSINESS RESOURCE CENTRE

Starting a Service Station

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Manitoba
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INTRODUCTION

The trends in the field of automotive and petroleum product retailing over the last few years have been towards increasing specialization. Self-serve gas bars, selling only a minimum of related products, have emerged as the primary method of retailing gasoline, especially in urban centres. Competition for the full service gasoline station has also come from outlets which specialize in one service or another: mufflers, brakes, transmissions, oil changes, tires, auto glass, and tune-ups. Large department stores such as Canadian Tire, K-mart and Sears also have automotive service centres. The old full service gasoline station is disappearing, except in highway locations and in rural areas where such service is still in demand.

The environment in which the service station operates has become increasingly complex. The energy situation has stimulated the development of smaller cars and more sophisticated mechanical systems, as well as fostering the import of many foreign models. The independent full service operator has had to keep pace with all technological developments and to become acquainted with the new models.

It is difficult to say what the future holds for the automobile and the service station industry. Increasing energy costs may persuade more people to rely upon upgraded public transportation systems, and to adapt their lifestyle to accomodate this reliance. Higher costs for new cars may make the repair of old cars more economical, thereby increasing the demand for service stations. The Canadian Trade Magazine estimates that only 54% of service stations operating in the 80's will survive. Three contributing factors are: over expansion of service stations; introduction of car washes by some service stations with car wash discounts based on gasoline purchases; and self-serve gas bars. Estimating the need for more than one person to man the booth. Many independent dealers have switched to self-service. Advantages of self-serve: Economy - substantially lower gasoline prices; Speed - no need to wait for an attendant. Disadvantages: Inconvenience - motorist must man gas pump in all weather; No maintenance checks - self-serve patrons seldom check fluid levels or tires.

It would appear that a key to operating a successful service station is the ability to develop and maintain harmonious relations with one's customers. The independent operator must endeavour to earn the respect and patronage of customers by providing an efficient, fair priced, quality service. That operator must necessarily be prepared to work hard and to develop sound business judgement. His diligence should pay off in customer loyality, which should enable him to compete with the various and sundry automobile repair and automobile product outlets.

LEGAL CONSIDERATIONS

In starting a service station, thought must be given to the business structure the operation will assume. The more common alternatives include sole proprietorship, partnership, and incorporation. Each of these business structures has its own distinct advantages and disadvantages. Factors such as the ease and cost of organization, financing, management risk, limitations of liability , and tax considerations, would all influence your decision regarding the business structure most suited to your own needs.

You will be required to register your business name. As well, you will need a retail sales tax license, a gasoline sales license, an employer number (from Revenue Canada) and you must register your business with the Workers' Compensation Board. Compliance with the tax and employer regulations is, of course, essential. The Department of Industry, Trade and Tourism has produced a booklet, "Starting a Small Business in Manitoba", which summarizes many of your responsibilities in areas such as licensing permits, taxes, etc.

It is also essential that you determine your insurance needs prior to starting your business venture. The main types of insurance to consider are:

> General Insurance: Most often this type of coverage includes insurance on the assets of the business, liability insurance on premises and vehicles, fire insurance, crime and vandalism, and business interruption insurance.

Life Insurance: Usually this coverage is placed on the lives of the owners (often partners will purchase life insurance on each other's life in order to insure the continued survival of the business).

Workers'Compensation: This is required by Manitoba law for reimbursing employees injured on the job for any loss of wages suffered as a result of such an injury.

LOCATION

One of the most important decisions which has to be made is where to locate your service station. Location could easily be the determining factor in your success or failure. Three major factors should be considered in selecting a location.

Prospective Customers: In many situations, the location, the product offering and the target market are interdependent factors. Service stations are generally located either in (a) residential neighbourhoods, (b) commerical/industrial areas, or (c) along highways. Service is tailored to the type of customer being served. For the neighbourhood station, the emphasis is on building a regular clientele, by providing high quality service. The highway garage depends on driveby traffic, and therefore must be located on a high traffic artery, and must offer a wide variety of service (perhaps including a restaurant) to satisfy the needs of the travelling customer.

Competition: In evaluating a location, it is important to consider prospective competitors. Too many similar outlets in an area can saturate a market and result in losses for all. You must recognize the strengths and weaknesses of your competition's service, and tailor your service to fill the appropriate gaps. For example, if you are located across the street from a muffler shop, you may be

well advised to avoid doing that type of work. You may be unable to compete directly with such specialists, and should concentrate on building up your clientele in other ways. By developing a rapport with your customers, you may persuade them to return to you with all their automotive problems.

Visibility and Accessibility: These factors are quite important, more so for those operations which depend on driveby traffic. The station must be visible from some distance and at night should be well lit.

Entrances and exits should be positioned so as to avoid traffic congestion in and around the station. A site beyond a traffic light facilitates the re-entry of customers into the traffic flow. The higher the speed that cars travel on the artery, the more important it is for potential customers to be aware of the station's existence so that they can have time to make the decision to stop.

There are some obvious considerations which should be kept in mind when evaluating the potential of a location. Traffic flows, as mentioned, are important. Sites of intersections, where traffic is greater than along a single street and where cars must come to a stop for either a stop sign or a light, are likely to offer greater potential. Shopping centre locations may also be good, though the traffic volume could be tied to the hours of operation of the centre.

A site should be accessible from both sides of the highway. A station located along a two lane highway might find its volume cut in half if a four lane highway were built and there was no access from the newly constructed lanes.

In that vein, you should thoroughly investigate the plans for the area surrounding the proposed location. You should be aware of any new roads, bridges, shopping centres, residential developments, etc. which will materially affect the traffic flow by the location. You should also be aware of any plans for changes in the zoning regulations. If you are considering the purchase of an existing business, it is suggested that a study be made

of the site's history. Any problems which have arisen in the past and have affected the viability of the station are likely to recur. You should attempt to identify precisely why the operator is selling the business.

ACQUISITION OF A STATION

There are a number of different methods of acquiring a service station operation. The basic variants are between owning and renting or leasing. The primary factor which decides which form of acquisition you are able to handle is the availability of capital.

If you wish to either buy an existing operation or build your own station, the capital requirements will obviously be greater than should you lease an operation.

The most common form of operation is the station which is leased from an oil company. The agreement requires less capital than if you buy a station. The rental fee paid varies, and the returns for that fee usually include service in the form of marketing and inventory advice. The fee is often based on the expected sales volume of the station.

Any lease that is signed should be reviewed by a lawyer to insure that your interests are protected and that all relevent aspects of the occupancy have been covered. You should be acquainted with all terms and conditions of the lease, so that you are well aware of your responsibilities. You should note especially the rights of the oil company regarding the setting of prices, the adjustments of rents, and in general controlling the operation of the station.

For example, from time to time price wars break out between oil companies over the price of gasoline. The company may protect you from the effects of the war to some degree by lowering the wholesale price. This reduction may absorb 70-75% of the reduction in retail price, leaving you with 25-30% to absorb. Such a loss can make substantial inroads into profit margins. Another means of acquiring a service station is to buy an existing operation. Any prospects must be carefully evaulated. Past financial records should be examined to determine whether or not the operation was profitable, and to

base projections about future profits. If the station has not been profitable, why not? Will all factors which contributed to past success be present in the future? An operator with experience can turn a marginal operation into a profitable one, but it may be quite difficult for someone starting out to do so. You cannot rely solely on the oil company for an evaluation of the station. It is interested first in keeping the outlet open, so its reports may be somewhat biased. You should enlist the help of an objective third party to evaluate the operation.

The major factor which will decide the buy-lease option is the amount of capital you have available. It is obviously more risky to buy a station than to lease, as more funds must be committed to the project.

STATION DESIGN AND LAYOUT

The design and appearance of any retail operation has some effect on the patronage received by the outlet. In the case of the service station, perhaps the primary requirements are that the station appear clean, attractive and uncluttered. Customers are looking for fair and efficient service, so the station appearance should convey that image. If the grounds of the station are covered by wrecks and car parts, and station looks dirty and grimy, potential customers may not stop at the station.

The layout and design of the station is more important, of course, for those stations which depend on driveby traffic. They rely to a good degree on the station's appearance to attract customers, so it is quite important that the station be clean and well-kept. Washrooms should be kept tidy, and of course a restaurant must be meticulously clean. If your service station has a restaurant, you are advised to seek information on restaurant operations from your nearest Business Development Centre. Service bays should be laid out so as to facilitate efficient service. Assistance in this matter should be available from your oil company representative.

ADVERTISING AND PROMOTION

Advertising and promotion is important in making customers aware of the service station and reminding them of its services. The major oil companies handle national advertising for their products, with messages promoting

gasoline, oil, tires, and special sales. Their advertising is also public relations oriented, explaining the oil company's role in helping the nation cope with the energy situation. The oil company's advertising will not, however, be enough to sustain your operation, in most cases.

The amount that should be spent on advertising is dependent upon a number of factors: the type of station, the competition, the location, and other local factors. Usually, more funds are budgeted for advertising when the station is first opened. It is important, however, not to neglect advertising after that period.

There are a number of advertising forms that might be utilized:

1. Word of mouth: There are two forms of word of mouth advertising -- operator to customer, and customer to customer. You can make gentle reminders to customers of services available. Customer to customer advertising is most effective, but difficult to obtain. It can be cultivated only through the provision of high quality service over a period of time, and by careful attention to all customer's needs.

2. Direct mail: Handbills might be distributed to residents in the area surrounding the station, advising them of the station's opening, or a sale, or of services to be performed (it's time to tune your car up for winter). As well, cards can be sent directly to existing customers, reminding them to bring their vehicle in for a periodic service check. After any major maintenance, you might check with the customer a week or so after the job was done to insure that the vehicle is functioning properly.

3. Newspaper: Newspaper advertising can reach many people in a market at a relatively low cost. Oil companies use newspapers to promote products. Individual dealers may look to specific community papers such as the Brandon Sun, Steinbach Carillon or in Winnipeg the Metro I, Lance, etc. to reach customers in their specific locations.

4. Radio and television: In certain markets, radio and television advertising may be economical for the service station operator. However, the cost is prohibitive, and the returns may not warrant its use.

   In a rural community where the cost is lower and the operator can be more certain that the message will reach a large proportion of his potential customers, use of radio and television is more feasible.

5. Displays and dealers' aids: Aids, provided by oil companies, can be put on display to increase impulse buying by customers. If displays are placed in windows, both the windows and the displays should be kept neat and clean. If placed outside, displays should be portable so they can be brought inside at night, they should be secured from theft, and they should not clutter entrances to the yard.

6. Signs: The station should have a large sign which will attract the attention of the customer and make him aware of the existence of the station. The sign should be visible from some distance. For highway operations, the dealer might consider having a sign a mile or so from the station to give potential customers time to make a decision about entering the station.

The type of advertising appropriate for your service station obviously depends on the type of service provided and the customers served. Those stations which depend on driveby traffic cannot advertise through the mail or even in newspapers. Similarly, the neighbourhood station is more dependent on word of mouth advertising, and less on signs and station appearance.

Advertising appeals should be made on a timely basis. Customers might be reminded, for example, that winter is approaching and their vehicle should be brought in for an inspection. Similar appeals might be made pre-summer, pre-vacation, post-winter, etc.

CUSTOMER RELATIONS

Treatment of customers is very important to a service station. The relationship between the customer and the service station is somewhat different than it is for most retail operations.

For one thing, most customers who drive into a service station expect to buy something. Such is not the case for customers who walk into other stores, such as record shops or clothing stores. It is paramount that the service station, through its personnel, deal properly with all customers to insure that (a) they bring their business back in the future, and (b) they speak well of the station to others.

Service station operators do not usually have to 'sell' their goods, as does a clothing salesperson, or a furniture salesperson. Customers generally look to the dealer for advice on what to do in terms of maintaining their vehicle. The operator's judgement is accepted because of his constant exposure to products and because of his expertise. Dealers should promote their knowledge, offering their advice and encouraging routine service and maintenance.

Unlike other things that they buy, consumers do not buy service station products for themselves, they buy simply to keep their vehicle operating. The customer has little 'feeling' for the product, as he/she would for a new coat, a new hair style, a meal, etc. The customer must depend on the station's surroundings for confidence that he/she might otherwise derive from the product itself. Those surroundings include personnel and the general atmosphere of the station. A person can easily drive into a station, have his car serviced (spending $100 or more) and not notice any difference in the vehicle. The person may be somewhat skeptical that the service has been provided, and that it is of appropriate quality. The customer depends on the personnel and the station appearance to give him/her that assurance.

Customers are generally irritated or affected adversely by:

- the station having a run down appearance.

- grounds littered with paper or rubbish (the customer will equate the quality of the service with the appearance of the station).

- poorly lighted stations at night.

- disorderly service departments.

- persons hanging around the station.

- employees smoking while servicing the cars.

- surly, disinterested, preoccupied attendants.

- carelessness in dispensing gasoline, oil or water.

The nature of the service station business and the relationship between the dealer and his customers thus makes customer relations a most important element in building a reputation and loyal clientele for the business. The product is service, and that product must be high quality.

PERSONNEL

The necessity of maintaining good customer relations makes a knowledgeable and personable staff of key importance. Service stations must have responsible and reliable personnel.

Potential employees must be carefully screened. Obviously some employees must be experienced in the maintenance of automobiles, so that they are capable of solving the problems of the customers. Less skill is required on the part of those who pump gas, keep the station clean, or act as cashier. It is important to make all employees aware of their responsibilities in dealing with customers.

Good employees have to be adequately rewarded to insure that they stay with the station. A good mechanic, for example, may be very difficult to find. Such a person must be compensated properly, for if he/she leaves the business the quality of the service may deteriorate. Employers should consider

benefit plans such as dental plans, life insurance, retirement savings, as well as compensation plans such as profit sharing agreements and bonuses.

INVENTORY SELECTION

The inventory requirements of the service station will obviously depend on the services and products offered by the station. Inventory generally includes gasoline, oil, tires, batteries, various fluids, fan belts, and assorted parts. In some cases customers can wait for a part to be ordered from elsewhere, but that is not always the case. A highway garage must have the parts which will enable it to deal with problems commonly encountered by highway travellers. A station in Winnipeg or Brandon need not stock as many parts, for they will be readily available if required from another source in the city. Rural stations are more apt to be true full service outlets, and therefore must stock a wider assortment of parts. A Winnipeg station may not stock mufflers or tires, as there are specialists which offer such items at lower prices. A station in Snow Lake, however, may find it necessary to keep such items on hand.

Assistance will be provided by oil company representatives in determining inventory requirements.

Other considerations in terms of inventory selection may include various accessory products. For example, a service station on a major highway may wish to carry accessory items for the tourist trade i.e. souvenirs, etc. Many other convenience items such as cigarettes, snacks, etc. may be considered. The selection of these accessory products must be carefully selected based on the location and the type of service station.

INVENTORY CONTROL

Inventory control systems are designed to provide dealers with information about merchandise movement. Data provided will assist you with decisions regarding what to buy, which items to keep, and which ones to move out through special sales or discounts. Your objective in controlling inventory is to minimize both the inventory costs and the out-of-stock items (which cause lost sales).

Gasoline inventories must be monitored for tax purposes. Daily readings from pumps can be utilized to identify periods of peak demand, in order, for one thing, to schedule employees. Ordering requirements can be identified so that quantities on hand are more closely aligned with demand.

Records should be kept for all inventory items. For high value items, individual records can be used to record purchases and sales. Periodically, actual physical counts are made to verify the written records. Certain merchandise might be ticketed as well. When sold, the tickets can be removed to provide information on sales activity and trends.

Dealers should be aware of seasonal variations in product sales. Obviously certain products will be sold in the fall and winter more than they are in the summer, so inventory on hand should reflect that variation in demand.

SECURITY

Poor security can result in a number of problems, including theft (external and internal), uncollectable credit card sales, excessive bad cheque losses, etc. The following are suggestions to help you keep these problems to a minimum.

1. Exact change policy: Only exact change and credit cards are accepted in the late evening and at night. This eliminates the need for excess cash, and discourages potential thieves. If any cash accepted is deposited directly into a safe or otherwise unaccessible location, pilferage by employees will be minimized as well.

2. Identification: Carefully examine identification when taking cheques, and check the list of stolen credit cards when taking any cards.

3. Lock up items: Expensive merchandise should be kept under lock and key. Tires on display might be chained to the rack, and any supply room might be kept locked.

4. Employee hiring: Check all employee history when hiring to help keep internal theft at a minimum.

FINANCIAL PLANNING

When small businesses fail, they often do so because their owners did not forsee that they would encounter difficult financial circumstances. Proper planning can make you aware of possible critical problems before they arise, so that you can take appropriate preventative action. Small businesses often suffer from inadequate financing, and though financial planning may not alleviate that problem, it should enable the entrepreneur to realize the need for additional financing before a crisis arises.

A detailed outline of financial planning is contained in companion volumes in this series: "Small Business Finance Plan", "Service Business Plan", and "Retail Business Plan". The purpose of this section is to underscore the importance of sound financial planning by summarizing the basics of the process.

The steps of financial planning include:

1. Determining the cost of premises, equipment and fixtures;

2. Estimating all operating, direct (material and wages) and indirect (interest, rent, etc.) expenses;

3. Estimating working capital or cash flow requirements, and the sales volume needed to meet those requirements;

4. Preparing projected statements: cash flow, income, and balance sheet.

FINANCIAL RECORDS

Decisions made are only as good as the information upon which they are based. Proper records should be kept so that information about the financial status of the business is available.

The information can tell you if any problems are being or are likely to be encountered. Problems such as sales volume lower than forecast, delinquent accounts receivable, inventories not moving, or profit margins which are too low, may be brought to your attention. The constant monitoring of the business' financial situation can be achieved only if thorough records are kept. You, as a service station operator, have to know if things are proceeding according to plan. If they are not, you can take remedial action before it is too late.

It is not difficult to maintain a simple record keeping system sufficient for the needs of most small businesses. The exact requirements vary, depending on the volume of business, the number of customers and suppliers, the number of employees, whether or not credit is allowed to customers, and so on. Some of the records you may need include:

1. A cash receipts journal - used to record all cash payments to the business (cash sales, collections on account);

2. A cash disbursements journal - used to record all payments made by the business;

3. An accounts receivable ledger - used to keep a record of all amounts owed by customers

4. A general ledger - used to keep a record of all accounts on the balance sheet.

As well, you may need a sales journal (recording all sales made on credit), a purchases journal (recording inventory purchases made on credit), an accounts payable ledger (a summary of amounts owed to suppliers) and a payroll journal (to record wages paid). You should, of course, make all payments by cheque, not cash, and maintain an accurate cheque book.

Remember that the system you use has to provide information that is useful to you in making decisions about the business.

Having an accountant prepare annual statements (which you may have difficulty interpreting in a useful manner) is not enough. You have to understand the records system and the information that is provided for it to be a part of your financial planning process.

The information contained in your records can be thoroughly analyzed to provide more clues about what exactly is happening to your business. You can, for example, compare your financial status to that of other similar businesses. Various publications contain statistics on key financial ratios for a wide range of businesses, including service stations. Comparing those average ratios to those of your business could point out possible problem areas. If, for example, your operating expenses are 85% of sales (vs. an industry average of 70%) it may mean that your prices are too low. The following table presents typical operating expenses, as a percentage of gross profit.

OPERATING EXPENSES GUIDE

	% of Gross Profit*
Employee wages	39.0
Licenses/taxes	.3
Rent	12.0
Maintenance/repair	.2
Insurance	2.0
Outside service	1.2
Interest/bank charges	.6
Bad Debts	.0
Depreciation	1.5
Supplies/tools	1.0
Station Use	.5
Stamps/premiums	6.0
Advertising/promotions	1.5
Laundry/uniforms	1.0
Service Car	.5
Utilities/phone	2.0
Discounts/refunds	.2
Cash shortages	.5
Total Operating Expense as a Percent of Gross Profit*	70.0

*Gross Profit - Sales less cost of Goods Sold

Source: Small Business Reporter

PRICING

Proper pricing is an integral part of your planning, both financial and marketing. A discussion of pricing policy is contained in the Business Development publication 'Marketing'. It is worthwhile, however, to explain briefly the mechanics of pricing in the context of general financial planning.

Your selling price should allow sufficient gross profit (the difference between the price of your item and the cost of your item) to cover your overhead expense (heat, light, taxes, insurance etc.) and a reasonable net profit.

There are two methods to determine the difference between your selling price and your cost price. Both methods should lead to the same result. Method one, mark up, is based on your cost; and method two, margin, is based on your selling price. Examples showing an entrepreneur setting a $60 price for an item (a tire) that costs $40 are presented below:

$$\text{METHOD 1 - MARK UP} = \frac{\text{Selling Price - Cost Price}}{\text{Cost Price}} = \frac{\$60 - \$40}{\$40} = 50\% \text{ MARK UP}$$

$$\text{METHOD 2 - MARGIN} = \frac{\text{Selling Price - Cost Price}}{\text{Selling Price}} = \frac{\$60 - \$40}{\$60} = 33\% \text{ MARGIN}$$

Although the methods above show different percentages, the amount of gross profit in each case is the same ($20). Traditionally service stations have had mark ups of approximately 33-67% or margins of 25-40%.

The most important aspect is that you choose one method to calculate your price and that you understand how the parts of it are used.

As noted, markups/margins should vary by type of product, so you should not apply some general formula to all products in your station. Policies depend on the type of goods being sold, what the competition is doing, and other factors.

SUMMARY

Planning will not insure the success of your service station, but it certainly will improve your chances. Remember too, that if your analysis predicts that the business will not be profitable, then do not ignore that analysis and plunge ahead. Do not take starting the business as a foregone conclusion. Financial planning is one part of your business plan, the elements of which bear repeating. The time you take before starting a service station and then while it is underway to plan and to monitor those plans could be your most important investment. Failure to do so would be to start off down the highway without a road map, not knowing how to get where you want to go.

Briefly, then, the elements of your business plan should include:

1. Stating your goals and objectives;

2. Determining the potential market for your products;

3. Evaluating the location (new or existing);

4. Deciding on an interior and exterior layout;

5. Listing sources of supply, terms and an inventory of requirements (the oil company could be your sole supplier);

6. Providing for handling incoming merchandise (receiving, checking, marking, and the movement of goods);

7. Deciding upon a general pricing policy and pricing strategy (depending on how much latitude the oil company allows you);

8. Outlining your promotional policies and strategies;

9. Developing management policies and practices for handling store personnel;

10. Conducting a complete financial analysis of the business;
-determining capital cost expediture
-determining operating costs,
-developing financial information for sourcing of funds and control;

11. Establishing an expense control system (accounting procedures).

If you would like to discuss your Business Plan or have problems and questions related to its preparation, feel free to call one of the Centres and arrange to meet with a counsellor.

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INDUSTRY/MARKET INFORMATION

I. INSTANT DATA PROFILE: "SERVICE STATIONS/GARAGES"

II. MARKET ASSESSMENT

III. CROSS CANADA SURVEY

IV. ADDITIONAL ARTICLES AND STATISTICS

V. RETAIL TRADE BY KIND OF BUSINESS

VI. OPERATING RATIOS, IN PER CENT OF SALES

I. Number of Gasoline Outlets - Oil Companies, (Full/Self Serve) by Province, 1983.

	Newfound-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Sask-atchewan	Alberta/ N.W.T.	British Columbia/Yukon	Total # of Outlets
	#	#	#	#	#	#	#	#	#	#	#
Beaver Ltd. (Shell Cda.)*	-	-	-	-	-	51	-	-	-	5	56
Caloil	-	-	-	-	81	4	-	-	-	-	[illegible]
Canadian Tire	-	-	-	-	12	72	-	-	2	-	86
Chevron Canada	-	-	-	-	-	-	-	-	-	327	327
Federated Co-ops	-	-	-	-	-	-	69	228	65	29	391
Gulf Canada	68	6	72	57	522	597	238	324	408	303	2,595
Husky Oil	-	-	-	-	-	78	43	28	95	86	330
Imperial Oil	192	44	203	176	759	867	248	355	410	465	3,719
Mohawk Oil	-	-	-	-	-	4	20	24	126	72	246
Petro Canada	-	9	125	95	977	1,286	29	44	109	196	2,870
Pioneer Petroleum	-	-	-	-	-	82	-	-	-	-	82
Premium Oil	-	-	-	-	-	35	-	-	-	-	35
Shell Canada	-	30	125	134	911	1,269	304	210	305	340	3,628
Spur Oil	-	-	-	-	134	5	-	-	-	-	139
Suncor	-	-	-	-	311	544	-	-	2	-	857
Texaco	41	28	137	150	785	1,082	120	139	214	215	2,913
Texpo Petroleum	-	-	-	-	-	4	88	113	27	15	242
Top Valu Gas Marts	-	-	-	-	26	108	-	-	-	-	134
Turbo Resources	-	-	-	-	-	54	11	49	122	26	262
Ultramar Canada*	194	-	-	-	385	300	-	-	-	-	879
	495	117	662	612	4,903	6,442	1,170	1,514	1,882	2,079	19,876

Estimate

Of the companies responding to the poll, slightly under 20,000 outlets were reported in operation in 1983. Over half of all outlets were found in Ontario and Quebec. The Maritimes' population is under-represented due to the absence of Irving Oil

Source: Poll taken by Automotive Marketer Magazine, 1983.

I. Number of Gasoline Outlets, Oil Companies, (Self-Serve only) by Province, 1983.

	Newfound-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Sask-atchewan	Alberta/ N.W.T.	British Columbia/Yukon	Total # of Outlets
	#	#	#	#	#	#	#	#	#	#	#
Beaver Limited (Shell Canada)	-	-	-	-	-	5	-	-	-	-	5
Calol	-	-	-	-	3	-	-	-	-	-	3
Canadian Tire	-	-	-	-	9	58	-	-	2	-	69
Chevron Canada	-	-	-	-	-	-	-	-	-	68	68
Federated Co-ops	-	-	-	-	-	-	18	40	32	19	109
Gulf Canada	4	-	-	4	86	126	17	13	94	50	396
Husky Oil	-	-	-	-	-	1	10	3	11	7	32
Imperial Oil	14	-	-	16	114	185	25	26	65	80	525
Mohawk Oil	-	-	-	-	-	-	-	-	9	13	22
Petro Canada	21	-	19	-	162	189	15	20	60	42	548
Pioneer Petroleum	-	-	-	-	-	8	-	-	-	-	8
Shell Canada	-	-	-	21	157	203	27	16	49	58	531
Spur Oil	-	-	-	-	11	-	-	-	-	-	11
Suncor	-	-	-	-	61	109	-	-	2	-	172
Texaco	5	-	-	13	103	221	24	20	57	29	472
Teepe Petroleum	-	-	-	-	-	-	12	2	2	-	16
Top Valu Gas Marts	-	-	-	-	-	-	-	-	-	-	-
Turbo Resources	-	-	-	-	-	1	-	1	6	-	8
Ultramar	4	-	-	-	9	4	-	-	-	-	19
otal	52	-	19	54	735	1,110	148	141	389	366	3,014

Estimate

Just over 3,000 Self-serve outlets are in operation in Canada. This type of station is prevalent in every province except Prince Edward Island, and Nova Scotia. Petro Canada, closely followed by Shell Canada, and Imperial Oil have the most self-serve outlets.

Soutce: Poll taken by Automotive Marketer Magazine, 1983.

I. Growth of Self-Service Gasoline Outlets, (1979 - 1983) by Oil Company, 1983.

	1979	1980	1981	1982	1983
	#	#	#	#	#
Beaver Limited (Shell Canada)	-	-	4	5	5
Canadian Tire	49	49	59	69	69
Caloil	-	-	-	3	3
Chevron Canada	42	50	58	68	68
Federated Co-op	75	75	96	109	109
Gulf Canada	321	335	361	396	396
Husky Oil	24	27	29	32	32
Imperial Oil	433	478	496	525	525
Mohawk Oil	62	74	31	22	22
Petro Canada	217	220	321	498	548
Pioneer Petroleum	12	9	6	8	8
Shell Canada	487	520	532	531	531
Spur Oil	-	258	10	11	11
Suncor	165	179	194	179	172
Tempo Petroleum	-	-	-	16	16
Texaco Canada	440	461	493	472	472
Top Valu Gasmarts	-	2	4	2	-
Turbo Resources	14	11	3	10	8
Ultramar Canada Ltd.	13	10	14	19	19
Total	2,354	2,758	2,711	2,975	3,014

Growth in this market has been steady over the 4 years 1979 - 1982, and the only increase in self-serve outlets (1982 - 1983) was shown by Petro-canada who added 50 outlets.

Source: Poll taken by Automotive Marketer Magazine, 1983-

II.

MARKET ASSESSMENT

NOTES ON THE RETAIL MERCHANDISING OF PETROLEUM AND ALLIED PROJECTS

Market research studies have shown that an increasing number of customers view gasoline as a standard product with little noticeable difference between brands. This together with the fact that the automotive customer is extremely mobile has resulted in a highly competitive market which extends over a relatively wider geographic area than most other consumer products such as foodstuffs, clothing, sundries, etc. Most customers purchasing gasoline are very conscious of auxiliary advantages and tend to "shop" for these extensively.

In an endeavour to satisfy consumer preferences, the petroleum companies react by offering a range of alternatives:

a) The sale of branded products through service stations. Such outlets offer a nationally advertised quality of product and service such as automotive repairs, allied automotive products and credit facilities.

b) The sale of branded products through gas bars. Such outlets may or may not offer allied automotive products for sale but they generally offer a coupon which is redeemable for merchandise or service such as a car wash.

c) The sale of private-branded products through mass merchandisers. This would include outlets such as Simpsons Sears, Canadian Tire, etc. Such sales are generally at reduced prices and would be accompanied by a broad line of automotive products and generally by the provision of merchanical services. In some cases, coupons are also issued which are redeemable for merchandise or for service.

d) The sale of non-branded products through gas bars. Such outlets generally offer gasoline at the lowest prices available in any given marketing area and generally provide few additional services. Such a merchandising approach requires very careful planning.

a) Unless the volume of gasoline sales is in excess of 150,000 gallons per annum, the wholesale cost advantage may not support the 4-5¢ per gallon selling price reduction required to achieve the sale of a non-branded product.

b) Where the volume of sales is small, it may be difficult to make arrangements for the supply of a non-branded product from a petroleum company.

c) Certain important merchandising advantages would be lost, such as a nationally advertised and accepted brand name, credit card facilities and dealer training programs.

d) There would be less likelihood that storage and dispensing equipment would be available on a loan basis.

Branded and non-branded gasoline are an idential product, the trade name being the only difference. In all cases the decision between the sale of branded or non-branded gasoline will be dictated by the characteristics of the local market. The co-operating pertroleum company will be a sound source of advice in helping you to arrive at a decision.

In addition to the above examples, there are many variations offered to the consumer: It is clear that numerous alternatives must be carefully considered before deciding on the right type of gasoline outlet for your reserve.

TERMS USED BY THE PETROLEUM INDUSTRY

BRANDED PRODUCT - Refers to a brand of gasoline offered on a national basis by a company whose principal business is the production, manufacturing and marketing of pertroleum products.

PRIVATE BRANDED PRODUCT - Refers to a brand of gasoline sold and advertised by a company other than a petroleum company as described above. Such sales would be on a national basis or in a number of significant markets.

NON-BRANDED PRODUCT - Refers to gasoline sold without any brand identity, price being the only attraction.

A.A.D.T. - Is an abbreviated form for the term "Average Annual Daily Traffic". The term refers to the daily, average volume of traffic based on the total annual traffic adjusted for seasonal flow.

NOTE: A.A.D.T. is a critical measurement of traffic in urban areas or heavily travelled arteries generally connecting two urban areas. The measurement for a location where it has application can generally be provided by municipal or provincial road authority.

III. REPORT BASED ON NATIONWIDE SAMPLING

SELF SERVE WITH BAYS

EKU SYSTEMS

			GROSS PROFIT PERCENTAGES												
Vancouver	40 33	1 8¢	3 5%	22%	24%	26%	35%	94%	28%	55%	92/8	85%	51%	6351
Fraser Valley	43 36	1 8¢	4 1	29	20	24	30	92	16	48	91/9	84	46	4654
Kelowna	62 53	2 2¢	5 2	28	19	23	28	94	17	49	88/12	80	42	5308
Kamloops	63 73	2 4¢	5 5	37	22	25	31	96	16	52	87/13	81	41	4460
Calgary	113 03	2 9¢	7 4	41	21	28	32	97	21	59	78/22	79	38	9284
Edmonton	109 24	2 7¢	7 0	33	19	22	32	94	22	54	79/21	80	40	8735
Saskatoon	101 85	2 7¢	7 3	35	18	26	31	94	33	54	78/22	81	39	9280
Winnipeg	93 21	2 7¢	5 8	32	15	22	25	96	15	52	83/17	78	45	8549
Kitchener	82 50	2 4¢	5 4	28	17	25	32	97	19	58	82/18	73	37	7051
Kingston	42 16	2 8¢	6 1	38	21	27	26	96	30	51	91/9	75	41	4342
Hamilton	83 77	3 1¢	7 1	31	18	26	29	91	24	53	84/16	83	42	5107
Simcoe	54 20	3 0¢	7 4	35	14	21	23	95	34	49	88/12	79	37	4218
London	58 23	3 1¢	7 6	38	18	25	31	94	25	48	87/13	76	38	5229
Toronto	70 00	3 2¢	7 4	34	19	17	38	96	29	57	86/14	79	34	6618
Ottawa	79 23	3 0¢	7 2	36	17	22	34	93	31	55	84/16	81	36	8142
Montreal	79 01	2 8¢	4 8	31	21	25	28	98	23	56	86/14	85	44	8205
Halifax	Not applicable — no self-serve													
Charlottetown	Not applicable — insufficient data for 1983													

Source: Cross Canada Survey - E.K. Williams & Co., Ltd.,
by Wayne Deane Freeman

September 1984.

III.

USE THESE CALCULATIONS TO SEE HOW YOU MEASURE UP TO CROSS CANADA SURVEY

Here are eight simple calculations you can use to compare your own operation to the market averages represented in this survey.

If you receive a monthly analytical operating statement from your accountant. You can readily compare your operation to the averages in this market survey . Even if you don't receive such a statement just follow these instructions to obtain the figures you'll require to make a comparison.

1. S.O.T.G. Ratio: Divide the total Sales Other Than Gasoline by per 1,000 litres of gasoline sold (i.e. $270,000 annual S.O.T.G. + 2,400 (2,400,000 litres) = $112.50 S.O.T.G ratio.

2. Gas Margin: Divide gross profit dollars on gasoline by litres sold (i.e. $72,000 annual gross profit on gas + 2,400,000 = 3 cents margin).

3. Gross Profit Percentages: Divide dollars of G.P. per department by sales in that department (ie. $7,400 annual G.P. on oil + $18,000 annual oil sales = 41 per cent G.P.

4. Total S.O.T.G. Percentage: Divide total G.P. on S.O.T.G. by total S.O.T.G. (ie. $150,000 annual G.P. on S.O.T.G + $270,000 annual sales other than gasoline 55 per cent).

5. Sales Mix Percentage: Divide total dollar gas sales by total dollar sales (i.e. $960,000 annual gas sales + $1,230,000 total all annual sales = 78 per cent gas. Then your mix is 78 per cent gas and 22 per cent S.O.T.G. 78 + 22 = 100 per cent)

6. Total Expense Percentage: Divide total expense by total G.P. Note if a limited company, exclude shareholder and/or management salaries. If a propriertorship and your spouse is in the payroll package for income splitting (tax) reasons, then exclude that amount. If you are a partnership include one partner's draw in wage package for the

calculation. We recommend this procedure for your total expense percentage comparison as these procedures were used in the survey (ie. $177,000 total annual expenses + $222,000 total annual G.P. = 80 per cent total expenses).

7. Wage Percentage: Divide total payroll dollars by total G.P. Note: Use same instructions as outlined for payroll in #6 plus include UIC and CPP expense in this calculation. Exclude WCB and other employee benefits such as medical, etc. This payroll percentage comparison is based on proprietorship format with UIC and CPP only (ie. $88,800 total annual payroll + $222,000 total annual G.P. = 40 per cent payroll).

8. Average S.O.T.G. per Bay per Month: Divide total annual sales other than gasoline by 12 months to get S.O.T.G. per month. Then divide that average S.O.T.G by number of bays (ie. $22,000 S.O.T.G. monthly average + three bays = $7,333.33 S.O.T.G. per bay per month.

Please remember, you are comparing your business to an average and your business may not fit the average due to the location, sales mix, competition, etc. These figures are guidelines only and are not intended to be fitted to every business. It is recommened you know the analytical figures for your business to monitor its trends.

Use your figures as guidelines and set your objectives to improve the profits of your business.

III. REPORT BASED ON NATIONWIDE SAMPLING

FULL SERVE WITH BAYS

EKW SYSTEMS

	$ Rate Total SOTG Per 1000 Litres	Gasoline Margin Per Litre	GROSS PROFIT PERCENTAGES							Total SOTG	Sales Mix % Gas/SOTG	Total Expenses as % of Total GP	Wages as % of Total GP	Average $ SOTG Per Bay
			Gas	Oil	Tires	Batteries	Parts & Access	Labour	Other					
Vancouver	114 31	2 9¢	6 0%	38%	23%	27%	37%	95%	31%	58%	79/21	75%	44%	7228
Fraser Valley	104 61	3 4¢	7 7	36	21	24	31	94	24	53	81/19	73	36	5819
Kelowna	113 52	3 6¢	7 6	38	19	27	27	95	18	48	80/20	81	43	6093
Kamloops	86 54	3 7¢	7 7	40	22	31	29	96	22	51	85/15	77	38	5305
Calgary	154 89	4 3¢	10 1	44	21	28	35	94	26	54	73/27	72	31	8794
Edmonton	95 68	3 3¢	8 1	36	22	23	28	96	27	50	80/20	74	38	7998
Saskatoon	181 29	3 1¢	8 0	41	21	27	35	95	39	55	68/32	77	40	9870
Winnipeg	186 59	2 9¢	6 0	30	16	24	30	97	22	51	72/28	84	49	7908
Kitchener	226 63	3 9¢	8 5	35	19	28	35	98	29	61	65/35	70	36	8573
Kingston	125 98	3 1¢	6 6	36	21	25	33	94	23	53	78/22	74	41	5382
Hamilton	119 08	2 9¢	6 4	40	19	28	33	95	34	55	79/21	84	43	8654
Simcoe	77 73	2 9¢	6 9	35	17	28	26	96	22	50	85/15	78	38	5542
London	108 04	3 3¢	7 9	37	24	26	32	93	28	54	80/20	79	38	6923
Toronto	218 09	3 0¢	6 3	37	16	20	34	92	33	54	68/32	83	46	9636
Ottawa	190 12	2 9¢	6 1	40	15	23	35	95	32	52	70/30	84	45	10650
Montreal	226 85	3 4¢	6 3	41	22	26	33	97	28	53	71/29	84	39	8001
Halifax	102 68	4 1¢	8 1	38	20	21	35	94	30	56	82/18	78	34	6410
Charlottetown	144 62	4 9¢	9 8	31	19	24	28	92	37	46	78/22	78	33	4941

Source: Cross Canada Survey - E.K. Williams & Co., Ltd.,
by Wayne Deane Freeman

September 1984.

IV.

CROSS CANADA SURVEY

SUMMARY OF CONCLUSIONS BY: WAYNE DEANE FREEMAN

V.P. E.K. WILLIAMS AND CO. LTD.

In 1983 the industry continued its fight to survive on dangerously low gasoline margins at least to maintain their respective shares in a shrinking market. The surviving service station operators hung on generally by increased service bay productivity and trying desperately to reduce overhead. Motor fuel price competition has taken its toll on profits of both service station operators and the marketing departments of the oil companies. An interesting twist was reflected by the survey in some markets i.e. that in several markets the gasoline margin at full-service was less than at self-service. This was due to many full-service dealers not being on oil company price support in all or part of 1983. To complete, these non-assisted operators at times accepted lower margins than those on price assistance programs.

The past year saw most of the majors make vast cut-backs in marketing personnel and operating budgets to compensate for shrinking market losses. 1983 closures or planned closures of a sizeable amount of refining capacity in an effort to bring supply more in line with demand and thus improve utilization of remaining refineries. Time should reduce this "glut" product situation which coupled with the "market share war" has contributed to the intense gasoline competition.

Generally, gross profit percentages in areas other than gasoline held firm. The survey shows oil gross profit percentages at self-service is less in most market places than that achieved at full-service. The guideline of 40% gross profit percentage on oil still holds at full-service stations but it now appears 35% is a more realistic guideline for self-service stations.

The gross profit percentage took a minor slide in 1983. That is not too surprising as the price competitions was stiff and most service stations don't purchase and sell a sufficient quantity to put them in an advantageous volume buying position.

To reverse this trend and achieve better volume, operators should learn to merchandise and advertise tires and accessories more professionally. A guide of 20-25% still holds.

Perhaps trying to forecast this industry is like plucking clouds from the sky. Outside influences such as OPEC (Organization of Petroleum Exporting Countries). FIRA (Federal Investment Review Agency). NEP (National Energy Program) automobile manufacturers, the economy, the marketplace, etc., have caused the industry to undergo a lot of changes over the last decade. Changes have become the "norm" and those who cannot accept change and see the opportunity in change will probably not survive. Based on the survey plus other information available we anticipate the following trends in the industry for the next several years. While these are general they are food for thought. Intense price competition on gasoline will continue through the 80's.

Parts and Accessory GP percentage appears to have held well in 1983 in spite of the outrageously low "spread" many car dealers (particularly foreign car dealers) are giving service station dealers on parts. It appears many station operators have succeeded in pricing to reflect an adequate GP percentage and/or are using group buying power. The guideline of 30-35 per cent still holds.

Total Sales Other Than Gasoline (SOTG) GP percentage generally held in 1983. The 50-60 per cent range is still in line and 55 per cent is a good guideline. However, the SOTG GP percentage is naturally reflective of sales mix and the GP reflective of sales mix and the GP percentage's achieved per sales department.

Sales mix of gasoline to other sales continued to increase on the side of gasoline in 1983. The survey indicated that in most markets the increase in gasoline as a percent of total sales in not due to declining bay sales and/or productively. It is mainly due to gasoline prices increasing faster than the prices on other sales items such as Tires, Batteries and Accessories (TBA), oil and labour.

Total expense as a percentage of total GP increased in 1983. Please note that the survey figures are based on a proprietorship setup and thus management salaries have been pulled from the payroll package. Generally this total expense as a per cent of total gross profit is a reflection of the gasoline margin and GP percentage on gasoline. Usually where total expenses are in excess of 80 per cent of total GP (i.e. higher than average), we also see margins on gasolone are lower than average. Also generally where payroll exceeds 40 per cent of GP (higher than average), we have found lower than average gasoline margins and GP percentage.

Generally SOTG per bay per month increased slightly in 1983. This can be a tough comparison to make as labour rates fluctuate by business market and region. For instance, a $5,000 per bay per month average in many rural areas may be good performance, but $5,000 in a major city would be weak performance. Also to achieve an average of, for example $8,000 per month per bay from a two bay is far easier than from a three bay. On the national basis we still consider under $5,000 per bay per month very weak, $7,500 as average, in excess of $10,000 is very good. There are three bay stations averaging in excess of $15,000 per bay per month and this we consider outstanding.

The survey was done in a manner, that prohibits determining the average net profit in a market area. With the confidential data the individual service station operator can pull from his or her personal business books and records, it can be estimated how the business "stacks up" average in that market area. Generally industry profits shrank in 1983.

V.

PRELIMINARY ESTIMATES

TABLE 10. Retail Trade, Chain and Independent Stores, by Kind of Business

Metropolitan Winnipeg

January - 1988 - Janvier

No.	Kind of business - Genre de commerce	Chain stores - Magasins à succursales		Independent - Magasins indépendants		All stores - Ensemble des magasins	
		Sales - Ventes	Change 1988/1987 Variation	Sales - Ventes	Change 1988/1987 Variation	Sales - Ventes	Change 1988/1987 Variation
		$'000	%	$'000	%	$'000	%
10	Service stations	x	x	x	x	26,192	+ 13.4
11	Garages	-	-	1,811	+ 9.3	1,811	+ 9.3
12	Automotive parts and accessories stores	x	x	x	x	4,536	- 9.3

PRELIMINARY ESTIMATES

TABLE 9. Retail Trade, Chain and Independent Stores, by Kind of Business

Manitoba

January - 1988 - Janvier

No.	Kind of business - Genre de commerce	Chain stores - Magasins à succursales		Independent - Magasins indépendants		All stores - Ensemble des magasins	
		Sales - Ventes	Change 1988/1987 Variation	Sales - Ventes	Change 1988/1987 Variation	Sales - Ventes	Change 1988/1987 Variation
		$'000	%	$'000	%	$'000	%
10	Service stations	11,919	+ 12.0	27,947	+ 22.9	39,866	+ 19.5
11	Garages	-	-	3,219	+ 28.0	3,219	+ 28.0
12	Automotive parts and accessories stores	x	x	x	x	6,443	- 3.1

Source: Statistics Canada Catalogue #63-005

TABLE 1. Selected operating ratios, in percent of sales, 1987

Manitoba, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Businesses in sample No.	180				
Low sales value $000's.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
High sales value $000's.	[illegible]	215	332	537	[illegible]

Selected expense item	Industry average(2) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Reporting businesses only 3) Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of sales	72.0	64.4	75.0	78.2	72.1	98.3	74.8	70.8	75.0	78.1	74.8
Occupancy expenses	3.5	5.1	3.8	2.7	2.9	99.0	3.8	5.1	3.8	2.8	2.9
Depreciation	0.8	0.8	0.8	0.8	0.7	78.5	1.0	1.2	1.0	1.0	0.8
Repairs & maintenance	0.6	1.2	0.6	0.3	0.3	83.3	0.7	1.3	0.7	0.5	0.4
Heat, light & telephone	1.1	2.0	1.2	0.8	0.7	93.2	1.2	2.3	1.3	0.8	0.7
Rent	1.0	1.0	1.0	0.8	1.1	52.7	1.9	2.0	3.5	1.3	1.5
Personnel expenses	10.1	11.8	8.9	10.8	9.1	94.3	10.7	13.8	9.5	11.2	9.1
Financial expenses	0.9	1.0	1.1	0.7	0.7	95.2	0.9	1.1	1.1	0.8	0.7
Interest & bank charges	0.6	0.8	0.8	0.5	0.4	78.1	0.8	1.0	1.0	0.7	0.5
Professional fees	0.3	0.3	0.3	0.2	0.2	83.9	0.3	0.5	0.4	0.2	0.2
Other expenses	10.3	10.4	8.9	8.3	13.8	100.0	10.3	10.4	8.9	8.3	13.8
Profit (loss)	3.1	7.4	2.5	1.3	1.4	99.7	3.1	7.4	2.5	1.3	1.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

Symbols
- \- zero or no observations
- \-- too small too be expressed
- ... not applicable
- x confidential

Footnotes
(1) These estimates are based on a sample of businesses reporting sales between $25,000 and $2,000,000.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

This portion of the table pertains only to the businesses reporting the specific expense item. Therefore these ratios are calculated individually and the total will not necessarily equal 100%.

Notes
Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

How to use the tables
(1) Locate the appropriate sales range that is displayed on the two lines entitled "Low sales value" and "High sales value".
(2) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
(3) Data pertaining to the selected sales size range will be in that quartile.

Standard Industrial Classification Definition (SIC 1980):

SIC 6331 - Gasoline Service Stations
Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are firms primarily engaged in lubricating motor vehicles. This industry group includes firms described as: retail diesel fuel, filling stations, gas bars, gasoline service stations, retail gasoline, motor vehicles lubrication services and self-serve gasoline stations.

SOURCE: Small Business and Special Surveys Division, Statistics Canada.

TRADE PUBLICATIONS

Service Station and Garage Management

Wadham Publications Ltd. (The only monthly magazine serving Canada)
Suite 101-109 Vanderhoof Avenue
Toronto, Ontario
M4G 2J2

Alberta Inc.
Published by Pacific Rim Publications Ltd.
115-10 Avenue, S.W. Calgary, Alberta
T2R 0A1
Phone: (403) 269-1418
Subscription Rate: $17.95 per year

Automotive Markerter
Published by Wadham Publications Ltd.
109 Vanderhoof Avenue, Suite 101, Toronto, Ontario
M4G 2J2
Subscription Rate: $6.00 per year

Body Shop
Published by Wadham Publications Ltd.
109 Vanderhoof Avenue, Suite 101, Toronto, Ontario
M4G 2J2
Subscription Rate: $7.00 per year

Canadian Automotive Trade
Published by MacLean-Hunter Business Publishing Company
Suite 202, 10116 105 Avenue
Edmonton, Alberta
T5H 0K2
Phone: (403) 428-6886
Subscription Rate: $21.00 per year